

own at least fifty percent (50%) of the total area of real property in the district, has been submitted to the board or boards; and (ii) there is no longer a need for such service district. In determining the total area of real property in the district and the number of owners of real property, there shall be excluded (1) real property exempted from taxation and real property classified and excluded from taxation and (2) the owners of such exempted or classified and excluded property. The board or boards shall hold a public hearing before adopting a resolution abolishing a district. Notice of the hearing shall state the date, hour, and place of the hearing, and its subject, and shall be published at least once not less than one week before the date of the hearing. The abolition of any service district shall take effect at the end of a fiscal year following passage of the resolution, as determined by the board or boards. If a multi-county service district is established, it may be abolished only by concurrent resolution of the board of commissioners of each county in which the district is located.

“§ 153A-316. *Taxes authorized; rate limitation.*—A county may levy property taxes within a research and production service district in addition to those levied throughout the county, in order to finance, provide, or maintain for the district services provided therein in addition to or to a greater extent than those financed, provided, or maintained for the entire county. In addition, a county may allocate to a service district any other revenues whose use is not otherwise restricted by law. The proceeds of taxes only within a service district may be expended only for services provided for the district.

Property subject to taxation in a newly established district or in an area annexed to an existing district is that subject to taxation by the county as of the preceding January 1.

Such additional property taxes may not be levied within any district established pursuant to this Article in excess of a rate of ten cents (\$.10) on each one hundred dollars (\$100.00) value of property subject to taxation.”

Sec. 2. No municipality may annex any or all of the following described territory in Durham or Wake Counties pursuant to Parts 2 or 3 of Article 4A of Chapter 160A of the General Statutes, or under any procedure other than Parts 1 or 4 of that Article:

As shown on a plat recorded in Durham County Plat Book 52, pages 71 and 72, Beginning in the North Carolina Grid Coordinate System N 791, 781.52 E 2,035, 863.50, thence N 3° 17' E 1106.88 feet; thence S 89° 34' W 297.26 feet; thence N 0° 30' E 2161.71 feet; thence as shown on a plat recorded in Durham County Plat Book 103, page 33, N 3° 30' 00" W 2092.59 feet to the southern right of way line of So-Hi Drive; thence with said, right of way line S 35° 02' 08" W 144.46 feet; thence in a southeasterly and northeasterly direction along an arc having a radius of 290.09 feet a distance of 526.56 feet; thence N 40° 57' 30" E 90.67 feet; thence leaving the southern right of line of So-Hi Drive S 3° 35' 21" E 2059.30 feet; thence as shown on the plat recorded in Durham County Plat Book 52, pages 71 and 72 S 89° 03' E 300.08 feet; thence as shown on the plat recorded in Durham County Plat Book 105, page 145, N 6° 14' 05" E 2444.70 feet; thence along the southern right of way line of So-Hi Drive N 43° 54' 23" E 659.38 feet; thence leaving said southern right of way line S 1° 09' 00" E 380.20